



Missouri Department of Revenue

# Tax Bulletin

Volume 5, No. 1

Winter 1996



## *'Directly' Speaking . . .*

Happy new year to all of you! I hope you are now refreshed and recharged, looking forward to the year ahead.

At the Department of Revenue, we are eagerly awaiting the start of the tax busy season. Let me take this opportunity to remind you that the Division of Taxation and Collection has brought an automated Refund Inquiry Line on-line for this year. I hope you and your clients will be able to take full advantage of this service. This system requires you to enter certain figures from the individual income tax return or Property Tax Credit (MO-PTC) return on your telephone keypad. The system then accesses the refund mail date from the DOR database and reports that date back to you. You or your clients may dial the Refund Inquiry Line 24 hours a day (except during evening revision/updating periods), toll-free, at 800-411-8524. Because the system can handle literally dozens of calls simultaneously, you should be able to access it any time you call. Please wait at least seven days between calls if you do not receive a mailing date on your first call.

Also new this year are two pilot pro-

jects for electronic filing of withholding taxes. In one pilot, five Missouri businesses will be electronically transmitting their withholding tax returns to a secure electronic mailbox, maintained by TaxConnect, a tax agency network. Payments will be electronically transmitted across the Automated Clearing House (ACH) banking network, with automatic receipt acknowledgements going back to the taxpayer. The Department of Revenue will receive payment and return information electronically, reducing filing time for businesses and processing time for the Department. This should also increase the accuracy rate of these filings.

Five other businesses are participating in a second pilot withholding tax project. In this pilot, businesses will arrange with their own banks to transfer withholding taxes and accompanying tax data to the Department's bank in Jefferson City. From there, the payment and data will be electronically deposited and information forwarded to the Department.

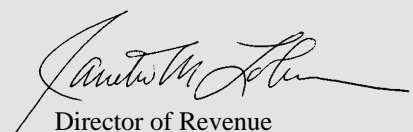
We look forward to two successful pilot projects with the withholding tax returns and are very excited about the prospect of more efficient and more accurate filings and payments of business

returns and taxes of all kinds.

In the future, we plan to automate other business tax types, such as sales tax returns. Although the technology that makes this all possible is complex, most businesses will be able to take advantage of the full-fledged services when they become available because the hardware and software investments are relatively modest. In fact, many businesses are already using the required translation software in their day-to-day transactions.

The Department also plans to continue its program of contacting tax preparers by telephone when documentation is missing from tax returns, rather than contacting the taxpayer by mail. Please remember that the Department can contact preparers **ONLY** when the preparer's name, telephone number and authorization are completed on the return. If you are interested in participating in this program, please be sure these items are completed on the returns you prepare.

As always, we look forward to working closely with you during this next busy season. Please let us know if there is anything we can do to assist you.

  
Director of Revenue

## Business Purchaser Beware: Tax Liabilities Can Carry Over

by David J. Zanone, Manager, Collections Bureau (573) 751-7791

Anyone purchasing an existing business should be aware of the steps to take to ensure that he is not responsible for the previous owner's tax liabilities. The new owner should also understand its responsibility for

properly registering for sales/use, withholding and corporate tax with the Department.

All successors or purchasers of a business will be held liable for any  
*see Identification page 2*

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## Sales Tax Bonds

by Randy Sullens, Manager,  
Tax Administration Bureau, (573) 751-4906

Section 144.087 RSMo 1994, states in part "the director of revenue shall require all applicants for retail sales licenses and all licensees in default in filing a return and paying their taxes when due to file a bond in an amount to be determined by the director. The director shall, after a reasonable period of satisfactory tax compliance for two years from the initial date of bonding, release such taxpayer from the bonding requirement as set forth in this section."

After two years of satisfactory tax compliance a taxpayer should contact the Missouri Department of Revenue, Central Registration Section, P.O. Box 3300, Jefferson City, MO 65105-3300 to initiate a refund of the cash bond.

If the bond was filed in the form of a Surety Bond, Irrevocable Letter of Credit or Certificate of Deposit, the taxpayer should contact the Missouri Department of Revenue, Collections Bureau, P.O. Box 385, Jefferson City MO 65105-0385.

### State Holidays

State offices will be closed in observance of the following holidays.

<b>February 12</b>	Lincoln's Birthday
<b>February 19</b>	Washington's Birthday Observed
<b>May 8</b>	Truman's Birthday
<b>May 27</b>	Memorial Day

## Net Operating Losses on Individual Income Tax Returns

by Diane Luebbering, CPA, Manager, Tax Administration Bureau, (573) 751-4981

The Department issued a proposed regulation that provides guidance to taxpayers and practitioners regarding the proper treatment of net operating losses on individual income tax returns. The proposed regulation is effective January 1, 1996. The regulation sets forth the procedures that must be followed to determine the amount to enter as federal adjusted gross income on the Missouri return. The procedures prevent the potential double benefit from the net operating loss in the year of the loss. This proposed regulation was published in the *Missouri Register* on January 2, 1996.

### Identification

from page 1

outstanding delinquent business taxes including interest and penalties owed by prior owners. Purchasers can protect themselves from this liability by requiring the seller to provide them with a Missouri Department of Revenue "Certificate of No Tax Due" before purchasing the business. This "Certificate of No Tax Due" should cover all tax periods through the date of the closing. If there are tax liabilities, the purchaser should withhold enough of the purchase price to cover the amount of unpaid taxes, interest and penalties owed by the seller until the seller can either produce a receipt from the Director of Revenue or a "Certificate of No Tax Due."

Upon purchase of the business the new owner should immediately obtain a Missouri Department of Revenue tax identification number. It is illegal in the state of Missouri to operate on another person's tax identification number. Sales tax and/or withholding tax numbers are not transferable to another owner.

Under certain circumstances, a business is required to obtain a new tax number. A business must obtain new sales tax and withholding tax numbers if changing from a sole ownership or partnership to a corporation and vice versa. Also, any change that prompts the business to obtain a new federal employer identification number (FEIN) will also require the business to obtain a new withholding tax number.

You may obtain forms to register for business taxes by calling 1-800-877-6881 to place a voice order, or by using the Forms by Fax (573) 751-4800 or Bulletin Board System (573) 751-7846. Applications may be mailed to the Missouri Department of Revenue, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5860 for assistance. The Missouri Department of Revenue also provides business tax registration at all of its regional field offices.



Missouri Department of Revenue

Mel Carnahan, Governor; Janette M. Lohman, Director of Revenue; Robert G. Schemenauer, Director Division of Taxation and Collection  
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Comments and suggestions should be sent to Missouri Department of Revenue, 301 W. High St., P.O. Box 629, Jefferson City, Missouri 65105-0629.

## Rules Take Effect

by Vickie Wood, Office of Legislation and Regulation, (573) 751-2110

There are several rules relating to taxes that either have recently gone into effect or will become effective in the near future. A short recap of each rule is listed below along with the rule number and remarks about the effective date of the regulation.

**12 CSR 10-2.015 Employer's Withholding of Tax.** This amendment increases the threshold that determines the filing frequency of withholding tax accounts, reducing the burden on small business taxpayers.

Published in the *Code of State Regulations*, effective January 30, 1996.

**12 CSR 10-3.274 Farm Machinery and Equipment.** This amendment clarifies the exemption for certain farm machinery and equipment as modified by the passage of Senate Bill 374 during the most recently ended legislative session. A list of "usually taxable" and "usually exempt" items is contained in this rule. Senate Bill 374 states that equipment and machinery should not lose its exempt status because the item is attached to a motor vehicle or real property.

Order of Rulemaking-Filed with the Joint Committee on Administrative Rules, currently in waiting period.

**12 CSR 10-3.896 Auctioneers, Brokers and Agents.** This rule clarifies whether auctioneers, brokers and agents must collect sales tax on sales made on behalf of third parties.

Order of Rulemaking-Filed with the Joint Committee on Administrative Rules, currently in waiting period.

If you would like to receive a copy of any of the rules listed above, please contact the Secretary of State, Administrative Rules Division, P.O. Box 778, Jefferson City, MO 65102.

## Common Mistakes on Missouri Individual Income Tax Returns

The following are the most common mistakes made on Missouri Individual Income Tax returns:

1. The tax return is not signed.
2. Necessary documentation is not attached. Examples: W-2, 1099-R, Federal return (Pages 1 and 2), Federal Schedule A, Form MO-A, MO-CR and other states' returns.
3. The amount claimed as Missouri Tax Withheld is not correct. City earnings tax and withholding from other states are erroneously claimed.
4. Mathematical errors are made on the returns.
5. The amount of Federal tax withheld is claimed as a deduction instead of the actual Federal tax liability.
6. Federal Earned Income credit is incorrectly claimed as a Federal tax deduction on Missouri returns.
7. The wrong filing status box is checked.
8. Total number of dependents claimed is incorrect. The filer incorrectly claims self or spouse as dependent. The number of dependents is not indicated in the box provided on the tax return.
9. Missouri tax on taxable incomes over \$9,000 is incorrectly calculated.
10. Estimated tax payments are not claimed on the return.
11. The incomes of husband and wife do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.
12. The amount of standard deduction claimed does not correspond to filing status. Many Federal Form 1040EZ filers incorrectly include their Federal personal exemption in the Missouri Standard Deduction on Form MO-1040A.

## Letter Rulings

by General Counsel's Office, (573) 751-2633

The following is a list of the letter rulings issued during the period August through December 1995.

L8216 Plant expansion	L8518 Taxability of concrete building sections
L8231 Purchase of relish tank	L8522 Taxability of fees paid to a company for management fees
L8239 Taxability of sales by a non-profit organization	L8532 Mining/integrated plant
L8321 Taxability of separately stated labor charges	L8553 Sale/leaseback transaction
L8383 Use of the project exemption certificate	L8558 Sale of food products
L8465 Taxability of meals and drinks furnished by a non-profit organization	L8565 Temporary storage
L8510 Taxability of customizing cars into limousines	L8572 Contractor/project exemption certificate
L8515 Withholding requirements for non-resident shareholders	L8608 Contractor food service
	L8623 Sales by not-for-profit organization

Copies of the sanitized version of these letter rulings are available at a cost of \$1.10 plus sales tax of 6.225% each by writing to the Department of Revenue, General Counsel's Office, P.O. Box 475, Jefferson City, MO 65105-0475.

# Court Cases

by General Counsel's Office,  
(573) 751-2633

## Sales Tax

**HGP Industries, Inc. v. Director of Revenue**, Case No. 94-000471RV (AHC, 9/27/95).

HGP Industries, Inc (Taxpayer) sought review of the Director's decision to deny its application for electrical energy direct pay authorization for the tax years 1990, 1991 and 1992. Taxpayer argued its industrial activities consisted of primary and secondary processing entitling it to separately allocate its material costs among its various activities. Taxpayer sells glass usable for residential and commercial purposes. Its products are customized and it begins cutting glass only when it knows what product it will produce from glass after receiving an order from a customer. Taxpayer treats glass in numerous fashions, including seaming, circle cutting, hole drilling, flat polishing, pencil edging, painting, assembling some of the glass into insulated windows and tempering the glass. Taxpayer purchases glass in sheets one-eighth to one-quarter inch thick, 130 inches by 204 inches. It then scores the glass and breaks it into the sizes that its customers require. Taxpayer sells about two percent of its cut glass as a service to window manufacturers who may have run short on certain sizes of window glass that are needed for small orders. The rest of the glass is taken through some or all of the steps listed above. Taxpayer alleged the purchasing and initial cleaning of the glass to be a primary process and any remaining steps to be secondary processing. It attributed the cost of the glass sheets and the initial cutting only to its alleged "primary process."

The Administrative Hearing Commission (AHC) found Section 144.030.2(12), RSMo, is restricted to those activities in which the electrical cost is at least ten percent of the total production cost. Total production cost includes the cost of materials. The AHC rejected Taxpayer's contention that the activities fol-

lowing the initial cutting were secondary processes. The AHC found Taxpayer's cutting of the "raw" glass was merely a preparatory step which did not constitute a discrete stage in processing because the cut raw glass was not the "different state or thing sought to be produced." **Citing McKinley Iron v. Director of Revenue**, 888 S.W.2d 705, 707 (Mo. banc 1994).

Because the alleged secondary processes were not secondary processes, Taxpayer was required to include its cost of materials in calculating its total cost of production. Once the materials costs were included, it did not qualify for the exemption.

The AHC found the record devoid of any evidence that Taxpayer would meet the ten percent test as to any of its processes. It was necessary for Taxpayer to present complex cost accounting analyses allocating the cost of electrical power for equipment. Such calculations require an expert. The AHC found that Taxpayer failed to have any qualified persons testify that they had examined the analyses used and found them consistent with cost accounting principles. Because of this, it found Taxpayer's figures lacked sufficient credibility to meet its burden of proof.

## Sales Tax

**Otis L. Darby v. Director of Revenue**, Case No. 95-001145RV (AHC, 10/11/95).

Otis L. Darby (Taxpayer) was a shareholder and officer of Integrated Benefits, Inc., a Missouri subchapter S corporation. In April of 1994, the corporation purchased a 1988 motor vehicle and registered the vehicle in the corporation's name. The title application was signed "Integrated Benefits, Inc. by Otis L. Darby."

In September of 1994, Taxpayer and his wife purchased a 1994 motor vehicle. This 1994 vehicle was titled in their names and they signed the title application "Otis L. Darby" and "Joanne M. Darby." Taxpayer paid state and local tax on the full purchase price of this 1994 vehicle.

In November of 1994, the 1988 vehicle was sold. The bill of sale was signed by Taxpayer in his own name. Taxpayer and his wife then filed a claim for a refund. They claimed they had overpaid sales tax on the purchase of the 1994 vehicle because the sale price of the 1988 vehicle must be credited against the purchase price of the 1994 vehicle pursuant to Section 144.025, RSMo 1994, when computing the proper amount of sales tax due.

In deciding this case in favor of the Director, the Administrative Hearing Commission (AHC) examined the statutory language of Section 144.025. It construed this section as granting a tax break only in situations in which the owner and seller of the old car and the purchaser of the new replacement car are the same "person." The AHC's findings showed this was not the situation in the Darby case. The owner and seller of the 1988 vehicle was Integrated Benefits, Inc. The AHC dismissed Taxpayer's assertion that the corporate form of Integrated Benefits, Inc. was a mere technicality. The AHC stressed that individuals receive benefits by operating in corporate form and that an individual cannot seek to repudiate the choice to operate in corporate form for self-serving purposes. Since the owner and seller of the 1988 vehicle was Integrated Benefits, Inc. and the 1994 vehicle was purchased by the Darbys in their individual capacities, the AHC concluded that the Darbys were not entitled to the benefit of Section 144.025, RSMo and were not entitled to a refund.

## Income Tax

**Robert & Verba Norris v. Director of Revenue**, Case No. 95-000628RI (AHC, 9/6/95).

Robert & Verba Norris (Taxpayers) lived in Missouri until 1991 when Mr. Norris retired and they moved to Florida. During 1992, Taxpayers returned to Missouri in April and lived in their house until August. Throughout 1992 Taxpayers registered their cars in Missouri and were registered to vote in Missouri and their pickup truck remained in Missouri. They held a majority of their bank accounts in Missouri and owned 1,570 acres of Missouri land. Taxpayers did not file any tax return in Florida for 1992.

Taxpayers contend they were domiciled in Florida for 1992 and were required to file as nonresidents for Missouri income tax purposes. The Administrative Hearing Commission (AHC) concluded Taxpayers were domiciled in Missouri for 1992 because their cars were registered in Missouri, they remained registered to vote in Missouri, the majority of their bank accounts were in Missouri, they still owned their residence in Missouri and lived in it for over four months, they did not file a Florida intangibles tax return and they paid estimated income tax far in excess of what they claimed they owed as nonresidents. The AHC found Taxpayers were Missouri residents for income tax purposes.

## Income Tax

**First National Bank of Callaway County v. Director of Revenue**, Case No. 92-001409RI (AHC, 11/29/95).

The Administrative Hearing Commission (AHC) found that the First National Bank of Callaway County (Taxpayer) was not entitled to a credit against bank franchise tax under Section 148.030.3, RSMo.

The Taxpayer procured checks from a check printer for its "regular" account customers. When opening the account, the customer agreed the Taxpayer would debit the customer's account for any checks the customer ordered through the Taxpayer. The printer billed the Taxpayer the sum of (a) the price of the checks; (b) postage; (c) the Taxpayer's commission (21.2% of the sum of the check price plus postage) and (d) sales tax on the sum of the price, postage and commission. The Taxpayer paid the printer the amount billed minus the Taxpayer's commission, then debited the customer's account for what the Taxpayer paid the printer plus the commission. In 1990, the Taxpayer

paid the printer \$1,970 in sales tax for these transactions.

Taxpayer requested an extension of time to file its 1991 franchise tax return and paid an estimated amount of tax. When Taxpayer filed its return, it claimed the \$1,970 sales tax as a credit against the franchise tax and reported an overpayment of \$1,632. In response to the Director's inquiry about sales tax credit claimed by the Taxpayer, the Taxpayer's president wrote that the "\$1,970 was for checks we sold to our customers."

The Taxpayer argued that it overpaid its franchise tax because it did not reduce its payment, in accordance with Section 148.030.3, RSMo, by "state and local use taxes paid to sellers, vendors, or the state of Missouri with respect to the taxpayer's purchases of tangible personal property." It argued that its debit to the customer's account is a charge for the service of procuring checks for the customer and that in performance of that service it purchases checks and pays sales tax to the printer.

The AHC agreed with the Director that the transaction involves a pur-

## Income Tax

**Phillip F. Cramer v. Director of Revenue**, Case No. 95-001254RI (AHC, 10/20/95)

Phillip F. Cramer (Taxpayer) maintained a Missouri domicile for ten and one-half years while in the U.S. military service but never spent more than thirty (30) days in Missouri and never filed a Missouri individual income tax return during that time. In 1992, the Taxpayer left the military service and moved to Missouri. He testified that he did not file a Missouri individual income tax return for 1992 despite his military income and Kansas unemployment compensation. He relied upon the squadron's tax advisor who told him he would only owe Missouri income tax if he had Missouri source income. The Administrative Hearing Commission (AHC) determined Taxpayer had a good faith belief, albeit erroneous, that no Missouri income taxes were due for 1992 and no additions were owed.

Because Taxpayer presented no evidence to dispute the amount of tax assessed, the AHC found the assessment of tax correct. The AHC also found Taxpayer owed accrued interest.

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chase for resale and a subsequent resale for which the Taxpayer collected sales tax in its "service charge" to the customer. The incidents of the transaction are more consistent with the Taxpayer's collecting sales tax when retailing the checks to a customer than with the Taxpayer's being the retail purchaser.

The Taxpayer did not carry its burden of proving that any amount of the sales tax that it claimed as a credit was not ultimately paid by its customers and, therefore, failed to prove that the \$1,970 was eligible for the Section 148.030.3, RSMo, credit.

## Sales Tax

**Schnuck Markets, Inc. v. Director of Revenue**, Case No. 93-001988RV (AHC, 11/3/95).

Schnuck Markets, Inc., (Taxpayer) owns and operates Mid States Dairy. Mid States manufactures fresh dairy products at its St. Louis County facility. Taxpayer filed separate Electric Energy Direct Pay (EEDPA) applications for milk processing and for producing ice cream. On its application for milk processing, Taxpayer claimed that it engaged in a primary stage of processing when raw milk was separated into skim milk and cream, and a secondary stage of processing in pasteurizing and homogenizing the skim milk. On its application for ice cream Taxpayer claimed to be engaged in two stages of production. A primary stage involving the creation of the ice cream mix, a secondary stage involving the flavoring of the ice cream and another secondary stage involving the freezing of the ice cream. Taxpayer argued that, since its milk processing and ice cream production were comprised of discrete stages of production, the cost incurred in a primary stage should be excluded from the total cost of production of the secondary stage when applying the exemption found in Section 144.030.2(12), RSMo. The Director argued that both the milk processing and ice cream producing operations involved only one

stage of production for purposes of Section 144.030.2(12), RSMo.

The Administrative Hearing Commission (AHC) decision covered several issues. The AHC held that the EEDPA affects only the future relationship between the Taxpayer and the Director. The granting of an EEDPA is not a determination of whether the Director should refund any previously paid sales tax. Only a utility company that bore the legal incidence of such tax has standing to request a refund. However, by filing applications for past years, the issue of whether the energy sales were exempt was raised. This would be the same issue present in a related refund claim by a utility.

The AHC found that the milk processing operations and the ice cream production operations were one unified process. In reaching this conclusion, the AHC relied heavily on the reasoning of **McKinley Iron, Inc. v. Director of Revenue**, 888 S.W.2d 705 (Mo. banc 1994). The total cost of production incurred in milk processing and ice cream production for purposes of Section 144.030.2(12), RSMo, included all the costs associated with the respective operations. By including all these costs, it was held that Taxpayer was not entitled to an exemption on its energy purchases for either the milk processing operation or the ice cream production operations; both of the EEDPA applications were denied.

## Income Tax

**James F. and Elizabeth A. Hallinan v. Director of Revenue**, Case No. 94-001959RI (AHC, 9/26/95.)

On April 15, 1993, James F. and Elizabeth A. Hallinan (Taxpayers) mailed a 1992 Missouri income tax return by regular mail to the Missouri Department of Revenue. Included with the return were W-2 forms and two money orders dated April 15, 1993 from Boatmen's Bank. The Department did not receive any of the items mailed on April 15, 1993.

After receiving a non-filer notice and a notice of deficiency, the Taxpayers mailed copies of the 1992 return, W-2 forms and money orders to the Department. This copy of the return was treated as the Taxpayers' 1992 return.

Boatmen's Bank was unable to comply with the Taxpayers' request that payment be stopped on the money orders because the Taxpayers were unable to give the bank the complete serial numbers.

The Administrative Hearing Commission found that the return and money orders were lost in the mail. Tax is not paid until the Director receives the payment. Because the Hallinans did not meet the obligation, under Section 143.511, RSMo, to pay tax to the Director, they are liable for 1992 Missouri income tax of \$1,228.

## School District Codes on Income Tax Returns

by Diane Luebbering, CPA, Manager, Tax Administration Bureau, (573) 751-4981

Correct school district numbers on income tax returns are important to Missouri school districts. The Missouri Adjusted Gross Income (MAGI) is used by the Department of Elementary and Secondary Education as part

of its school foundation formula calculation. The school district number is the key to attributing taxpayers' MAGI to the correct districts.

Last year, the department found serious errors in reporting school district numbers, most committed by practitioners—not by individuals who completed their own returns. In one rural school district, 20 percent of the returns attributed to that school district should have been attributed to a major metropolitan area. Over 90 percent of those returns had been pre-

pared by preparers. To make matters worse, most of those returns were from high income taxpayers.

Please ensure that the correct school district is entered on your clients' individual income tax returns. This involves checking the indicative information that appeared on last year's tax return against the school district tables in the back of the individual income tax booklets. Use caution when "carrying over" last year's data onto this year's forms.

## Final Checklist for Form MO-1040A or MO-1040

1. Peel the label off your tax booklet or postcard and place it on your return, if all information is correct. If the label is not correct, type or print the correct information in the spaces provided on your return.

2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.

3. Check all computations on your return.

4. Attach state copies of Forms W-2(s) and 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the amount entered on Line 38 of Form MO-1040 or Line 19 of Form MO-1040A equals the total shown on the W-2 and 1099-R Form(s).

5. If you are claiming a property tax credit, attach a completed Form MO-PTC and required attachments.

6. If you itemized deductions on your federal return, you must attach a copy of Pages 1 and 2 of your Federal Form 1040 and Federal Schedule A.

7. Attach a copy of your federal return (Pages 1 and 2) if Form MO-1040 Line 15T includes loss(es) of \$1,000 or more, you claimed a pension exemption, a low income housing credit, a low income housing credit recapture, other federal tax deductions or filed a Form MO-NRI.

8. If you claim interest from exempt federal obligations on Form MO-A, Part 1, Line 4, you must attach a detailed list or attach Federal Form 1099(s).

9. Attach a check or money order in the area indicated on the front of Form MO-1040 or MO-1040A for the balance due on Line 52 of Form MO-1040 or Line 26 of Form MO-1040A. Sign your check and write your social security number on the check.

10. To speed the processing of your refund/return, all documents filed should be assembled in this order.

A. MO-1040 -Top Document

B. MO-A

C. MO-TC

D. MO-NRI

E. MO-CR

F. MO-60

G. MO-2210

H. MO-PTC

I. MO-CRP

J. Federal Schedule R or Federal Schedule 3, whichever applies.

K. COPIES of any other state's return you are filing.

L. COPIES of federal return and attachments, if required.

• Staple all documents together using TWO staples in left margin.

• Attach all state copies of W-2(s) and 1099R(s) in space designated, using two staples in left margin.

• Attach check, if required, in space designated using one staple in the left margin.

• Any attachments which are copies of forms filed elsewhere should be clearly marked COPY in block letters.

11. Sign your return. Both spouses must sign a combined return.

12. Mail your return to the proper address listed on your return.

## Tax Tidbits

• On January 10, 1996 President Clinton signed into effect Public Law 104-95 which amends title 4 of the United States Codes to limit State taxation of certain pension income. In part, the amendment states “.(a) No State may impose an income tax on any retirement income of an individual who is not a resident or domiciliary of such State (as determined under the laws of such State).” Public Law

104-95 applies to pension amounts received after December 31, 1995.

• If you wish the Director of Revenue or delegate to release information pertaining to your tax account to your practitioner or a third party you must authorize such action. You may authorize the Director to release such information by either checking the authorization box on the bottom of your tax return or file Form DOR-2827, Power of Attorney.

## Taxpayer Assistance Department of Revenue Field Offices

### Cape Girardeau

3102 Blattner, Suite 102

P.O. Box 909

Cape Girardeau, MO 63702-0909

(573) 290-5852

### Jefferson City

1617 Southridge Dr.

P.O. Box 385

Jefferson City, MO 65105-0385

(573) 751-7191

### Joplin

1110 E. Seventh St., Suite 400

Joplin, MO 64801-2286

(417) 629-3070

### Kansas City

State Office Building, Rm B2

615 East 13th St.

Kansas City, MO 64106-4039

(816) 889-2944

### Kirksville

300 E. Northtown Road, Suite B

Northtown Shopping Center

P.O. Box 964

Kirksville, MO 63501-0964

(816) 785-2412

### St. Joseph

State Office Building, Rm 314

525 Jules

St. Joseph, MO 64501-1900

(816) 387-2230

### St. Louis

2510 South Brentwood, Suite 300

Brentwood, MO 63144-2391

(314) 968-4740

### Springfield

State Office Building, Rm 313

149 Park Central Square

Springfield, MO 65806-1386

(417) 895-6474

## Other Important Phone Numbers

Form ordering (toll free) (800) 877-6881

Form order questions . . (573) 751-5337

Forms by Fax . . . . . (573) 751-4800

Department of Revenue Bulletin

Board System . . . . . (573) 751-7846

Electronic Filing

Information . . . . . (573) 751-3930

Individual Income/Property

Tax Credit Refund Inquiry

Line . . . . . (800) 411-8524

# Tax Calendar

## Due Dates for February – June 1996

### February

- 5 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 13 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 15 Quarter-Monthly Withholding  
Reconciliation  
Monthly Withholding Return  
Cigarette Tax Credit Account and Return  
Other Tobacco Products Monthly Report  
Other Tobacco Products Annual License  
Renewals
- 20 Monthly Sales/Use Tax Return  
Cigarette Tax Cash Accounts Return
- 21 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 27 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 29 Motor/Special Fuel Report

### March

- 1 MO-1040 for Farmers to Achieve  
Underpayment Status  
Quarterly Insurance Tax Payment
- 5 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 15 Quarter-Monthly Withholding  
Reconciliation  
Monthly Withholding Return  
Cigarette Tax Credit Account and Return  
Other Tobacco Products Monthly Report
- 20 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment  
Monthly Sales/Use Tax Return  
Cigarette Tax Cash Accounts Return
- 27 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment

### April

- 1 Motor/Special Fuel Report
- 3 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 15 Estimated Tax Declarations  
for Individuals  
Estimated Tax Declarations for Calendar  
Year Corporations  
Form MO-1120 for Calendar Year  
Foreign Corporations  
Forms MO-1040, MO-1040A, MO-PTC  
MO-1041, MO-1065, MO-1120  
and MO-1120S  
Form MO-60 – Extension Request  
Cigarette Tax Credit Account and Return  
Financial Institutions Tax Return  
Other Tobacco Products Monthly Report
- 18 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 22 Cigarette Tax Cash Accounts Return
- 25 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 30 Monthly Sales/Use Tax Return  
Quarterly Sales/Use Tax Return  
Quarter-Monthly Withholding  
Reconciliation  
Quarterly Withholding Return  
Monthly Withholding Return  
Motor/Special Fuel Report  
Tire Fee  
Quarterly Insurance Tax Payment  
Quarterly Interstate Fuel Tax User  
Report

### May

- 3 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax

- Quarter-Monthly Withholding Payment
- 15 Quarter-Monthly Withholding  
Reconciliation  
Monthly Withholding Return  
Cigarette Tax Credit Account and Return  
Other Tobacco Products Monthly Report  
Form MO-1120/MO-60 for Calendar  
Year Trusts (Federal Form 990T)
- 20 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment  
Monthly Sales/Use Tax Return  
Cigarette Tax Cash Accounts Return
- 28 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 31 Motor/Special Fuel Report

### June

- 3 Quarterly Insurance Tax Payments
- 5 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 17 Estimated Tax Declarations  
for Individuals  
Estimated tax Declarations for Calendar  
Year Corporations  
Quarter-Monthly Withholding  
Reconciliation  
Monthly Withholding Return  
Cigarette Tax Credit Account and Return  
Other Tobacco Products Monthly Report
- 19 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 20 Monthly Sales/Use Tax Return  
Cigarette Tax Cash Account
- 26 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment

**Tax Bulletin**  
**Missouri Department of Revenue**  
**P.O. Box 629**  
**Jefferson City, MO 65105-0629**

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